



L. JOYCE HAMPERS  
COMMISSIONER

# *The Commonwealth of Massachusetts*

## *Department of Revenue*

*Leverett Saltonstall Building,*

*100 Cambridge Street, Boston 02204*

December 30, 1982

("Society") is an organization that is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code ("Code") and holds a Certificate of Exemption (Form ST-2) from the Commissioner of Revenue. You inquire whether the Society's sales of a book that has been published by the New England Chapter of the Society, are subject to the sales tax.

General Laws Chapter 64H, Section 6(m) sets forth an exemption from the sales tax for sales of publications of any corporation, foundation, organization or institution described in Chapter 64H, Section 6(e), that is, a corporation, foundation, organization or institution which is exempt from taxation under Section 501(c)(3) of the Code and which has first obtained a Certificate of Exemption from the Commissioner.

Based on the foregoing, it is ruled that the Society's sales of are exempt from the sales tax.

Very truly yours,

A handwritten signature in cursive script, reading "Daniel B. Breen".

Daniel B. Breen  
Acting Commissioner of Revenue

DBB:JXD:mf

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